

Exhibit 27

EXHIBIT P

PERSONAL PRODUCTS COMPANY (U.S.)
CASH BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1978
(in thousands of dollars)

Composition of Cash Balances

Morgan Guaranty Trust Company, New York, New York	\$ (2,263)
The Edison Bank, Milltown Branch, New Jersey	85
Harris Trust & Savings Bank, Chicago, Illinois	(142)
First National Bank of Wilmington, Illinois	17
Wells Fargo Bank, San Francisco, California	<u>(56)</u>
Total Cash in Banks	\$ (2,359)
Petty Cash Funds	<u>11</u>
Total Cash Balance	<u>\$ (2,348)</u>

Temporary Investments

Johnson & Johnson Investment Pool	<u>\$16,045</u>
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PERSONAL PRODUCTS COMPANY (U.S.)
NOTES AND ACCOUNTS RECEIVABLE - OTHER
FOR THE YEAR ENDED DECEMBER 31, 1978
(in thousands of dollars)

	<u>December 31,</u> <u>1978</u>	<u>January 1,</u> <u>1978</u>
Claims from Carriers	\$ 52	\$ 36
Due from Suppliers	377	214
Total	<u>\$ 429</u>	<u>\$ 250</u>

EXPENSES APPLICABLE TO FUTURE OPERATIONS

	<u>December 31,</u> <u>1978</u>	<u>January 1,</u> <u>1978</u>
Cash Discount	\$ 96	\$ 82
Promotional	2,278	1,885
Separation	71	124
Estimated Customer Returns - Meds Tampons	—	12
Market Write Down - Inventories	—	202
Estimated Damage - SHOWER-TO-SHOWER	—	24
Prepaid Expense on Future Equipment Sales	318	111
Prepaid Advertising	828	801
Postage	18	15
Unexpired Insurance Premiums	69	52
Miscellaneous	—	10
Prepaid Equipment Rental	—	26
Total	<u>\$3,678</u>	<u>\$3,344</u>

PERSONAL PRODUCTS COMPANY (U.S.)
MISCELLANEOUS INVESTMENT AND RECEIVABLES
FOR THE YEAR ENDED DECEMBER 31, 1978
(in thousands of dollars)

	<u>December 31,</u> <u>1978</u>	<u>January 1,</u> <u>1978</u>
Due from Employees	\$161	\$ 66
Deposits with Mutual Insurance Co.	261	224
Total	<u>\$422</u>	<u>\$290</u>

MISCELLANEOUS ACCOUNTS PAYABLE

	<u>December 31,</u> <u>1978</u>	<u>January 1,</u> <u>1978</u>
Employee Payroll Deductions	\$176	\$119
Unclaimed Wages	24	2
Other	--	5
Total	<u>\$200</u>	<u>\$126</u>

PERSONAL PRODUCTS COMPANY (U.S.)
MISCELLANEOUS ACCRUED LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 1978
(in thousands of dollars)

	<u>December 31,</u> <u>1978</u>	<u>January 1,</u> <u>1978</u>
Liability for Prior Year's Promotion	\$4,808	\$ 3,928
Employers Accident & Health	38	17
Separation Pay	147	258
Professional Services	46	21
Interest on Tax Deficiencies 1972-73 Audit	--	33
Other	<u>64</u>	<u>20</u>
Total	<u>\$5,103</u>	<u>\$ 4,277</u>